

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

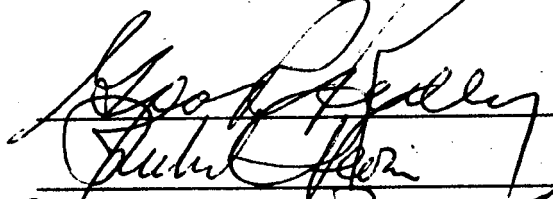
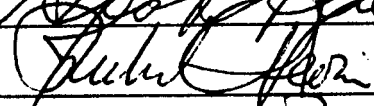
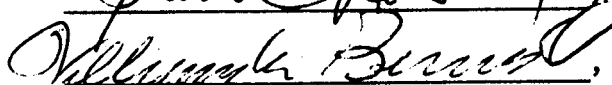
In the Matter of the Appeal of)
FRANK AND ELSIE M. BARTLETT j

ORDER DENYING PETITION FOR REHEARING
AND MODIFYING OPINION

Upon consideration of the petition filed June 3, 1974, by Frank and Elsie M. Bartlett for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of May 15, 1974, be and the same is hereby affirmed.

It is also hereby ordered that the phrase "more than four years" be deleted from the first sentence of the first full paragraph appearing on the fourth page of the opinion and order issued by this board on May 15, 1974.

Done at Sacramento, California, this 1st day of August, 1974, by the State Board of Equalization.

 , Chairman
 , Member
 , Member
_____, Member
_____, Member

ATTEST:  Secretary